



# MASSACHUSETTS DEPARTMENT OF REVENUE

## PERSONAL INCOME TAX

MILITARY PERSONNEL (NON-RESIDENT: INCOME OF CIVILIAN SPOUSE)

# D O R D I R E C T I V E

**FACTS:** Mr. and Mrs. Baker are a married couple domiciled in a state other than Massachusetts. During the most recent taxable year, they lived in Massachusetts because Mr. Baker, a uniformed member in the military service of the United States, was temporarily assigned to active duty at a military base in the Commonwealth. While in Massachusetts, Mrs. Baker secured a job with a local employer.

**ISSUE:** Is the income Mrs. Baker received from her employment in Massachusetts subject to Massachusetts income tax?

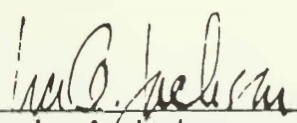
**DISCUSSION:** Massachusetts income tax is imposed upon any Massachusetts source income earned by non-residents. G.L. c. 62, § 5A(a). Compensation received by reason of Massachusetts employment is Massachusetts source income.

Massachusetts income tax is not imposed upon compensation paid by the United States to non-resident uniformed military personnel assigned to active duty in Massachusetts. 50 U.S.C. § 574; G.L. c. 62, § 5A(c). This exclusion, however, applies only to military compensation received by non-resident military personnel. There is no exclusion for Massachusetts source income earned by civilian spouses of such military personnel.

**DIRECTIVE:** The income Mrs. Baker received from her employment in Massachusetts is subject to Massachusetts income tax and must be reported on a non-resident return, Form 1-NR.

**REFERENCE:** G.L. c. 62, § 5A(a), (c); 50 U.S.C. § 574; DOR-D 86-10; DOR-D 86-12.

12 June 1986

  
Ira A. Jackson  
Commissioner of Revenue

This Directive represents the official position of the Department of Revenue on the application of the law to the facts as stated. The Department and its personnel will follow this Directive, and taxpayers may rely upon it, unless it is revoked or modified pursuant to 830 C.M.R. § 62C.01(5)(e). In applying this Directive, however, the effect of subsequent legislation, regulations, court decisions, Directives, and TIRs must be considered, and Department personnel and taxpayers may rely upon this Directive only if the facts, circumstances and issues presented in other cases are substantially the same as those set forth in this Directive.

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